

**REMARKS**

Claims 10, 11 and 12 have been amended to be in independent form and claims 1, 3, 4, 6, 7, 9, 13, 15, 16 and 18 have been canceled without prejudice or disclaimer. Accordingly, claims 2, 5, 8, 10-12, 14 and 17 are currently pending.

**Priority**

Applicants appreciate the Examiner's acknowledgment of the claim for priority and receipt of the priority document.

**Specification**

The specification has been amended, as requested by the Examiner, to correct minor informalities.

**Drawings**

The drawings were objected to because in Fig. 15, reference number 121, 122, 126, 127 and 128 were not found in the specification. The specification has been amended to overcome this rejection. The amendment to the specification includes the reference numbers noted as missing by the Examiner. The amendment does not add new matter since it merely further describes what is shown in Fig. 15 taken in view of the description set forth in the specification.

**Amendments to the Claims**

As suggested by the Examiner, claims 10, 11 and 12 have been rewritten in independent form. Accordingly, claims 10 and 12 are now in condition for allowance.

**Patentability of the Remaining Claims**

With respect to the rejection of claims 2, 5, 8, 14 and 17 under 35 U.S.C. § 103(a) as being unpatentable over Akio JP 11-265503 in view of Sato U.S. Patent 6,497,006, Applicants emphasize that the present invention is characterized in that at least either of the upper and under gap layers is made of varistor material (page 1, line 26 to page 5, line 10). This combination provides a the unique advantageous effect that the breakdown of the magnetoresistive layer can be prevented (page 4, line 3 to page 4, line 11).

With respect to the rejection of claims 2, 5, 8, 14 and 17, the Examiner suggests that Sato U.S. Patent 6,477,006 B1 discloses in col. 8, lines 15-21; col. 9, lines 39-42, the use of SiC as a gap layer material. However, the head disclosed in Sato is for recording not for reproducing. On the other hand, the head disclosed in the present invention is for reproducing not for recording, and the breakdown of the magnetoresistive layer (this is the problem the present

invention solves) only occurs in reproducing. Therefore, the problem solved by the present invention is not disclosed at all in Sato. In addition, the structures and principles are quite different between a head for reproducing and a head for recording, and one of ordinary skill in the art would not have been motivated to apply the use of SiC to the head for reproducing as the Examiner has done in combining the teachings of Sato and Akio. Accordingly, the combination of Sato and Akio does not render claims 2, 5, 8, 14 and 17 unpatentable.

**Conclusion**

In view of the foregoing amendments and remarks, Applicants contend that the above-identified application is now in condition for allowance. Accordingly, issuance of a Notice of Allowance is requested.

Respectfully submitted,



Gene W. Stockman  
Registration No. 21,021  
Attorney for Applicants

MATTINGLY, STANGER & MALUR  
1800 Diagonal Rd., Suite 370  
Alexandria, Virginia 22314  
(703) 684-1120  
Date: February 4, 2005